



General Assembly

January Session, 2015

Committee Bill No. 6571

LCO No. 5663



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Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

**AN ACT CONCERNING THE MUNICIPAL TAX COLLECTION
STATUTES.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. Section 12-144b of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2015*):

3 Except as otherwise provided by the general statutes, all payments
4 made to or recovered by the municipality on any specific property
5 shall be applied (1) first, for any outstanding unsecured taxes, to
6 expenses concerning such unsecured taxes, including attorney's fees,
7 collection expenses, [recording fees,] collector's fees and other
8 expenses and charges related to all delinquencies owed by the party
9 liable therefor before the interest accrued, then to the principal of such
10 outstanding unsecured taxes, paying the oldest such tax first, and (2)
11 for any outstanding secured taxes, first to expenses concerning such
12 secured taxes, including attorney's fees, collection expenses, [recording
13 fees,] collector's fees and other expenses and charges related to all
14 delinquencies owed by the party liable therefor before the interest
15 accrued, then to the principal of such outstanding secured taxes,
16 paying the oldest such tax first. If there is litigation pending between

17 the municipality and the party liable for the oldest outstanding tax on
18 such property concerning such oldest outstanding tax, such tax
19 payment shall only be applied to the oldest outstanding tax on such
20 property which is not involved in such litigation, provided this section
21 shall not apply to tax payments tendered by third parties pursuant to
22 contract or by operation of law. The municipality shall follow written
23 instructions from a party liable for taxes on more than one property as
24 to which property or properties a specific payment shall be applied.
25 The municipality shall not be bound by any notation on or
26 accompanying a payment that purports to be payment in full,
27 proposes to waive any rights or powers of the municipality, directs
28 application of the payment in any manner that contradicts any
29 applicable statute or ordinance or is otherwise contrary to law.

30 Sec. 2. Section 12-146 of the general statutes is repealed and the
31 following is substituted in lieu thereof (*Effective October 1, 2015, and*
32 *applicable to assessment years commencing on or after October 1, 2015*):

33 Unless the context otherwise requires, wherever used in this section,
34 "tax" includes each property tax and each installment and part thereof
35 due to a municipality as it may have been increased by interest, fees
36 and charges. If any tax due in a single installment or if any installment
37 of any tax due in two or more installments is not paid in full (1) on or
38 before the first day of the month next succeeding the month in which it
39 became due and payable, or if not due and payable on the first day of
40 the month, (2) on or before the same date of the next succeeding month
41 corresponding to that of the month on which it became due and
42 payable, the whole or such part of such installment as is unpaid shall
43 thereupon be delinquent and shall be subject to interest from the due
44 date of such delinquent installment. Except for unpaid real estate taxes
45 the collection of which was, or is, deferred under the provisions of
46 section 12-174, and any predecessor and successor thereto, which
47 unpaid real estate taxes continue to be subject to the provisions of such
48 deferred collection statutes, the delinquent portion of the principal of
49 any tax shall be subject to interest at the rate of eighteen per cent per

50 annum from the time when it became due and payable until the same
51 is paid, subject to a minimum interest charge of two dollars per
52 installment which any municipality, by vote of its legislative body,
53 may elect not to impose, and provided, in any computation of such
54 interest, under any provision of this section, each fractional part of a
55 month in which any portion of the principal of such tax remains
56 unpaid shall be considered to be equivalent to a whole month. Each
57 addition of interest shall become, and shall be collectible as, a part of
58 such tax. Interest shall accrue at said rate until payment of such taxes
59 due notwithstanding the entry of any judgment in favor of the
60 municipality against the taxpayer or the property of the taxpayer. The
61 collector shall apply each partial payment to the wiping out of such
62 interest before making any application thereof to the reduction of such
63 principal. If any tax, at the time of assessment or because of a
64 subsequent division, represents two or more items of property, the
65 collector may receive payment in full of such part of the principal and
66 interest of such tax as represents one or more of such items, even
67 though interest in full on the entire amount of the principal of such tax
68 has not been received up to the date of such payment; in which event,
69 interest on the remaining portion of the principal of any such tax shall
70 be computed, as the case may be, from the due date of such tax if no
71 other payment after delinquency has been made or from the last date
72 of payment of interest in full on the whole amount or unpaid balance
73 of the principal of such delinquent tax if previous payment of interest
74 has been made. Each collector shall keep a separate account of such
75 interest and the time when the same has been received and shall pay
76 over the same to the treasurer of the municipality of the collector as a
77 part of such tax. No tax or installment thereof shall be construed to be
78 delinquent under the provisions of this section if (A) such tax or
79 installment was paid through a municipal electronic payment service
80 within the time allowed pursuant to chapter 203 for payment of such
81 tax or installment, or (B) the envelope containing the amount due as
82 such tax or installment, as received by the tax collector of the
83 municipality to which such tax is payable, bears a postmark showing a

84 date within the time allowed by statute for the payment of such tax or
85 installment. Any municipality may, by vote of its legislative body,
86 require that any delinquent property taxes shall be paid only in cash or
87 by certified check or money order. Any municipality adopting such
88 requirement may provide that such requirement shall only be
89 applicable to delinquency exceeding a certain period in duration as
90 determined by such municipality. Any municipality shall waive all or
91 a portion of the interest due and payable under this section on a
92 delinquent tax with respect to a taxpayer who has received
93 compensation under chapter 968 as a crime victim.

94 Sec. 3. Section 12-146a of the general statutes is repealed and the
95 following is substituted in lieu thereof (*Effective October 1, 2015, and*
96 *applicable to assessment years commencing on or after October 1, 2015*):

97 Any municipality, as defined in subsection (a) of section 12-41, or
98 any district health department, formed under chapter 368f, may
99 withhold or revoke any license or permit, issued by such municipality
100 or district health department, to operate a business enterprise if any
101 taxes or water, sewer or sanitation charges levied by a water pollution
102 control authority or such municipality or, in the case of a district
103 department of health, by any constituent municipality of such district,
104 against any property owned by or used in such business enterprise are
105 delinquent and have been so delinquent for a period of not less than
106 one year.

107 Sec. 4. Subsection (b) of section 12-155 of the general statutes is
108 repealed and the following is substituted in lieu thereof (*Effective*
109 *October 1, 2015, and applicable to assessment years commencing on or after*
110 *October 1, 2015*):

111 (b) After demand has been made in the manner provided in
112 subsection (a) of this section, the collector for the municipality, alone or
113 jointly with the collector of any other municipality owed taxes by such
114 person, may (1) levy for any unpaid tax or any unpaid water or
115 sanitation charges on any goods and chattels of such person and post

116 and sell such goods and chattels in the manner provided in case of
117 executions, or (2) enforce by levy and sale, or levy and warrant, any
118 lien upon real estate for any unpaid tax or levy upon and sell such
119 interest of such person in any real estate as exists at the date of the levy
120 for such tax.

121 Sec. 5. Section 12-157 of the general statutes is repealed and the
122 following is substituted in lieu thereof (*Effective October 1, 2015*):

123 (a) When a collector levies one or more tax warrants on real estate,
124 he or she shall prepare notices thereof, containing the name of the
125 taxpayer, a legal description of the real property or citation to an
126 instrument in the land records, an assessor's map or another publicly
127 available document identifying the real property's boundaries, the
128 street address, if such real property has one, the amount of the tax or
129 taxes due, including any interest and charges attributable to the
130 property as of the last day of the month immediately preceding the
131 notice, a statement that additional taxes, interest, fees and other
132 charges authorized by law accruing after the last day of the month
133 immediately preceding the notice [have been added] are owed in
134 addition to the amount indicated as due and owing in the notice, and
135 the date, time and place of sale. The collector shall post one notice on a
136 bulletin board in or near the collector's office in the town where such
137 real estate is situated, if any, or at some other exterior place near the
138 office of the town clerk, which is nearest thereto; one shall be filed in
139 the town clerk's office of such town and such town clerk shall record
140 and index the same as a part of the land records of such town, which
141 recording shall serve as constructive notice equivalent to a lis pendens
142 for all purposes, and one shall be sent by certified mail, return receipt
143 requested, to the taxpayer and each mortgage, lienholder and other
144 encumbrancer of record whose interest is choate and will be affected
145 by the sale. Such posting, filing and mailing shall be done not more
146 than twelve and not less than nine weeks before the time of sale and
147 shall constitute a legal levy of such warrant or warrants upon the real
148 estate referred to in the notice. Such collector shall also publish a

149 similar notice for three weeks, at least once each week, in a newspaper
150 published in such town, or in a newspaper published in the state
151 having a general circulation in such town. The first notice shall be
152 published beginning not more than twelve and not less than nine
153 weeks before the time of sale and the last shall be published not more
154 than four weeks nor less than two weeks before such sale. He shall also
155 send by certified mail, return receipt requested, to the delinquent
156 taxpayer and to each mortgagee, lienholder and other encumbrancer of
157 record whose interest in such property is choate and will be affected by
158 such sale, a similar notice which shall not be required to list
159 information pertaining to properties in which the person to whom the
160 notice is directed has no interest. The notice shall be sent at least twice,
161 the first not more than eight nor less than five weeks before such sale
162 and the last not more than four weeks nor less than two weeks before
163 such sale. The notice shall be addressed to his or her place of residence,
164 if known to the collector, or to his or her estate or the fiduciary thereof
165 if the collector knows him or her to be deceased, or to the address, or
166 the agent of such person, to which such person has requested that tax
167 bills be sent. If there is no address of such person, or if no such agent is
168 given in the records of such town, the notice shall be sent to the place
169 where such person regularly conducts business or other address as the
170 collector believes will give notice of the levy and sale. If a person is a
171 corporation, limited partnership or other legal entity, the notice may be
172 sent to any person upon whom process may be served to initiate a civil
173 action against such corporation, limited partnership or entity or to any
174 other address that the collector believes will give notice of the levy and
175 sale. If no place of residence or business is known and cannot be
176 determined by the tax collector for any owner, taxpayer, mortgagee,
177 lienholder or other encumbrancer whose interest in the property is
178 choate and will be affected by the sale, in lieu of notice by certified
179 mail as provided in this subsection, the notice, together with the list of
180 mortgagees, lienholders, and other encumbrancers of record whose
181 interests in the property are choate and will be affected by such sale,
182 shall be published in a newspaper published in this state, having a

183 general circulation in the town in which such property is located at
184 least twice, the first not more than eight weeks nor less than five weeks
185 before such sale and the last not more than four weeks nor less than
186 two weeks before such sale.

187 (b) The collector may, for any reason, adjourn such sale from time to
188 time by causing public notice of such adjournment and the time and
189 place of such adjourned sale to be given either by oral announcement
190 or posting of a written notice at the time and place designated for the
191 sale in the notices of such sale. If the adjourned date is set for a date
192 more than three days from the date of the original or rescheduled sale
193 date, the tax collector shall provide a postage prepaid written notice of
194 the new time and place of the sale to the delinquent taxpayer and each
195 mortgagee, lienholder and other encumbrancer of record whose
196 interest is choate and will be affected by the sale.

197 (c) At the time and place stated in such notices, or, if such sale is
198 adjourned, at the time and place specified at the time of adjournment
199 as aforesaid, such collector (1) may sell at public auction to the highest
200 bidder all of said real property, to pay the taxes with the interest, fees
201 and other charges allowed by law, including, but not limited to, those
202 charges set forth in section 12-140, or (2) may sell all of said real
203 property to his municipality if there has been no bidder or the amount
204 bid is insufficient to pay the amount due.

205 (d) The collector shall post, at the time and place of the sale, a
206 written notice stating the amount of all taxes, interest, fees and other
207 charges authorized by law with respect to each property to be sold.
208 The tax collector may publish or announce any rules for the orderly
209 conduct of the auction and the making of payment by successful
210 bidders which are not inconsistent with the requirements of law. The
211 tax collector or the municipality may retain the services of auctioneers,
212 clerks and other persons to assist the tax collector in the conduct of the
213 sale and the cost of such persons paid for their services shall be added
214 to the taxes due from the delinquent taxpayer. If more than one

215 property is sold, the tax collector shall apportion all shared costs
216 equally among all the properties.

217 (e) Within two weeks after such sale, the collector shall execute a
218 deed thereof to the purchaser or to the municipality conducting the
219 sale and shall lodge the same in the office of the town clerk of such
220 town, where it shall remain unrecorded six months from the date of
221 such sale.

222 (f) Within sixty days after such sale, the collector shall cause to be
223 published in a newspaper having a daily general circulation in the
224 town in which the real property is located, and shall send by certified
225 mail, return receipt requested, to the delinquent taxpayer and each
226 mortgagee, lienholder and other encumbrancer of record whose
227 interest in such property is choate and is affected by such sale, a notice
228 stating the date of the sale, the name and address of the purchaser, the
229 amount the purchaser paid for the property and the date the
230 redemption period will expire. The notice shall include a statement
231 that if redemption does not take place by the date stated and in the
232 manner provided by law, the delinquent taxpayer, and all mortgagees,
233 lienholders and other encumbrancers who have received actual or
234 constructive notice of such sale as provided by law, that their
235 respective titles, mortgages, liens and other encumbrances in such
236 property shall be extinguished. [Not] After such notice is published,
237 and not later than six months after the date of the sale or within sixty
238 days if the property was abandoned or meets other conditions
239 established by ordinance adopted by the legislative body of the [town]
240 municipality, if the delinquent taxpayer, mortgagee, lienholder or
241 other encumbrancer whose interest in the property will be affected by
242 such sale, pays to the collector, the amount of taxes, interest and
243 charges which were due and owing at the time of the sale together
244 with interest on the total purchase price paid by the purchaser at the
245 rate of eighteen per cent per annum from the date of such sale plus any
246 taxes and debts owed to the municipality that were not recovered by
247 the sale and any additional charges under section 12-140, such deed,

248 executed pursuant to subsection (e) of this section, shall be delivered to
249 the collector by the town clerk for cancellation and the collector shall
250 provide a certificate of satisfaction to the person paying the money
251 who, if not the person whose primary duty it was to pay the tax or
252 taxes, shall have a claim against the person whose primary duty it was
253 to pay such tax or taxes for the amount so paid, and may add the same
254 with the equivalent precedence, rate of interest and priority as the tax
255 paid over other nongovernmental encumbrances but without
256 precedence or priority over any state or municipal tax lien or any tax
257 that was not yet due and payable when notice of the levy was first
258 published to any claim for which he has security upon the property
259 sold, provided the certificate of satisfaction is recorded on the land
260 records but the interests of other persons in the property shall not be
261 affected. Within ten days of receipt of such amounts in redemption of
262 the levied property, the collector shall notify the purchaser by certified
263 mail, return receipt requested, that the property has been redeemed
264 and shall tender such payment, together with the amount held
265 pursuant to subparagraph (A) of subdivision (1) of subsection (i) of
266 this section, if any, to the purchaser. If the purchase money and
267 interest are not paid within such redemption period, the deed shall be
268 recorded and have full effect.

269 (g) During the redemption period, the purchaser or the municipality
270 shall have a sufficient insurable interest in buildings and
271 improvements upon such property to insure them against fire and
272 other risk of physical loss, and may petition the Superior Court for the
273 appointment of a receiver or for other equitable relief if there shall be
274 imminent danger of damage or destruction thereto or imminent
275 danger of injury to persons or to other property resulting from
276 conditions thereon or on adjoining properties. The purchaser or the
277 municipality shall not be liable to any person, or subjected to forfeiture
278 of their interest, solely by reason of acquisition by the person of the tax
279 deed, for any condition existing or occurrence upon such property or
280 adjoining public sidewalks and streets, or for any failure to act to
281 remedy or investigate any such condition or occurrence during such

282 redemption period. The expenses of any receiver appointed on the
283 application of such purchaser or municipality in excess of any rents or
284 profits paid to the receiver, all taxes and debts owed to the
285 municipality that were not recovered by the sale, and any additional
286 charges under section 12-140 shall be added to the amount of the
287 purchase money and interest required to be paid by any person to the
288 purchaser or municipality for the collector's deed and paid to the party
289 that incurred such expenses.

290 (h) Any municipality holding a lien for unpaid taxes on real estate,
291 other than the municipality conducting the sale, may purchase all of
292 such property at a tax sale.

293 (i) (1) If the sale realizes an amount in excess of the amount needed
294 to pay all delinquent taxes, interest, penalties, fees, and costs, the
295 amount of the excess shall be held in an interest-bearing escrow
296 account separate from all other accounts of the municipality. Any
297 interest earned shall be the property of the municipality. (A) If the
298 property is redeemed prior to the expiration of the redemption period,
299 the amount held in escrow shall, within ten days of the tax collector
300 receiving notice of redemption, be turned over to the purchaser. [Any
301 interest earned shall be the property of the municipality.] (B) If the
302 property is not redeemed in the redemption period, the amount held
303 in escrow may be used to pay the delinquent taxes, interest, penalties,
304 fees and costs on the same or any other property of the taxpayer,
305 including personal property and motor vehicles. In the case of
306 subparagraph (B) of this subdivision, the tax collector shall, within ten
307 days of the expiration of the redemption period, pay to the clerk of the
308 court for the judicial district in which the property is located the
309 amount held in escrow remaining after paying the delinquent taxes,
310 interest, fees, penalties and costs owed by the taxpayer to the
311 municipality. The tax collector shall, within five days of the payment,
312 provide notice to the delinquent taxpayer, any mortgagee, lienholder,
313 or other encumbrancer of record whose interest in such property is
314 choate and is affected by the sale, by certified mail, return receipt

315 requested of the name and address of the court to which the moneys
316 were paid, the person's right to file an application with the court for
317 return of said money, and the amount of money paid to the court.

318 (2) If the tax collector pays to the court any moneys pursuant to
319 subparagraph (B) of subdivision (1) of this subsection, the delinquent
320 taxpayer, any mortgagee, lienholder or other encumbrancer whose
321 interest in such property is choate and is affected by the sale may,
322 within ninety days of the date the tax collector paid the moneys to the
323 court, file an application with the court for return of the proceeds. Any
324 person may make an application for payment of moneys deposited in
325 court as provided for in this subsection to the superior court for the
326 judicial district in which the property that is the subject of the
327 proceedings referred to is located, or if said court is not in session to
328 any judge thereof, for a determination of the equity of the parties
329 having an interest in such moneys. Notice of such application shall be
330 served in the same manner as to commence a civil action on all persons
331 having an interest of record in such property on the date the collector's
332 deed is recorded, provided neither the purchaser nor the municipality
333 shall [not] be a party to such action without [its] such purchaser's or
334 municipality's consent. The court or judge upon such motion or upon
335 its own motion may appoint a state referee to hear the facts and to
336 make a determination of the equity of the parties in such moneys. Such
337 referee, after providing at least ten days' notice to the parties interested
338 of the time and place of hearing, shall hear the applicant and any
339 parties interested, take such testimonies as such referee deems material
340 and determine the equities of the parties having a record interest in
341 such moneys and immediately report to the court or judge. The report
342 shall contain a detailed statement of findings by the referee, sufficient
343 to enable the court to determine the considerations upon which the
344 referee based his conclusions. The report may be rejected for any
345 irregular or improper conduct in the performance of the duties of such
346 referee. If the report is rejected, the court or judge shall appoint
347 another referee to make such determination and report. If the report is
348 accepted, such determination of the equities shall be conclusive upon

349 all parties given notice of such hearing, subject to appeal to the
350 Appellate Court. If no appeal to the Appellate Court is filed within the
351 time allowed by law, or if one is filed and the proceedings have
352 terminated in a final judgment determining the amount due to each
353 party, the clerk shall send a certified copy of the statement of
354 compensation and of the judgment to the prevailing party or parties,
355 as the case may be, which shall, upon receipt thereof, pay such parties
356 the amount due them as compensation.

357 (3) If no application is filed with the court, any moneys held by the
358 court shall escheat to the state pursuant to the provisions of part III of
359 chapter 32.

360 Sec. 6. Subsection (a) of section 12-158 of the general statutes is
361 repealed and the following is substituted in lieu thereof (*Effective*
362 *October 1, 2015*):

363 (a) The deed given by any collector for real estate sold by him for
364 taxes shall be in substance in the form following:

365 Know all men by these presents, that, whereas the (here insert the
366 name of the taxing authority) did on the day of, 20.., lay a tax on
367 its grand list next to be (or last) perfected, a rate bill for which and for a
368 personal tax (if such be the fact), in all respects made out according to
369 law with a warrant thereto attached, was placed in my hands, I being
370 the duly appointed and qualified collector thereof, for collection,
371 which tax became due on the day of, 20..; and, whereas A.B.,
372 upon demand made, neglected and refused to pay the tax set opposite
373 his name in said rate bill, and thereupon, on the day of, 20.., I
374 levied upon the parcel of real estate hereinafter described for that
375 portion of said tax which was assessed thereon, to wit: \$.... and accrued
376 interest (or if the levy was for the whole tax, for the amount of said tax,
377 to wit: \$.... and accrued interest) and gave due notice thereof to said
378 taxpayer and to as by law provided, which real estate so levied
379 upon is situated in and bounded, and on the day of, 20.., no
380 one having previously tendered me said tax with interest and my fees,

381 in pursuance of said levy, and in accordance with the terms of said
382 notice, I sold at public auction the whole of (or the following portion
383 of) said real estate of (to wit) to C.D., for the sum of \$.... Now,
384 therefore, in consideration of the premises, and of said sum of money,
385 received to my full satisfaction, of said C.D., I hereby bargain and sell
386 unto him the premises last above described, with the appurtenances, to
387 have and to hold the same to him and his heirs forever, subject only to
388 taxes laid by such municipality which were not yet due and payable
389 when I first published notice of levy and sale and any other liens in
390 favor of such municipality or the state, easements, covenants and
391 restrictions in favor of other parcels of land, interests exempt from levy
392 and sale under the Constitution and laws of the United States and such
393 other interests, if any, hereinafter described, to wit And also, I, the
394 said collector, acting in the name of and for (name of municipality), do
395 by these presents bind (name of municipality), forever, to warrant and
396 defend the above granted and bargained premises to the said grantee,
397 his heirs and assigns, against all claims and demands arising from any
398 necessary act omitted or unlawful act done by me in connection with
399 the aforesaid levy or sale which impairs the same. In witness whereof I
400 have hereunto set my hand and seal this day of, 20...

401
402 E. F., (Seal).
Collector as aforesaid.

403 Signed, sealed, and delivered
404 in the presence of

405
406 (Usual form of acknowledgment).

407 Sec. 7. Section 12-159 of the general statutes is repealed and the
408 following is substituted in lieu thereof (*Effective October 1, 2015*):

409 (a) Any deed, or the certified copy of the record of any deed,
410 purporting to be executed by a tax collector and similar, or in
411 substance similar, to the above, shall be prima facie evidence of a valid
412 title in the grantee to the premises therein purported to be conveyed,
413 encumbered only by the lien of taxes to the municipality which were

414 not yet due and payable on the date notice of levy was first made,
415 easements and similar interests appurtenant to other properties not
416 thereby conveyed, and other interests described therein and of the
417 existence and regularity of all votes and acts necessary to the validity
418 of the tax therein referred to, as the same was assessed, and of the levy
419 and sale therefor, and no tax collector shall be required to make return
420 upon his warrant of his doings thereunder, except that the purchaser
421 may, within ninety days of the recording of the collector's deed,
422 request in writing from the tax collector, an affidavit which complies
423 with the provisions of section 12-167a. The tax collector shall provide
424 such affidavit within thirty days of receipt of such request. The town
425 clerk shall record such affidavit in the land records of such town and
426 shall index the affidavit under the name of the purchaser as grantee.
427 No act done or omitted relative to the assessment or collection of a tax,
428 including everything connected therewith, after the vote of the
429 community laying the same, up to and including the final collection
430 thereof or sale of property therefor, shall in any way affect or impair
431 the validity of such tax as assessed, collected or sought to be collected
432 or the validity of such sale, unless the person seeking to enjoin or
433 contesting the validity of such sale shows that the collector neglected
434 to provide notice pursuant to section 12-157, as amended by this act, to
435 such person or to the predecessors of such person in title, and who had
436 a right to notice of such sale, and that the person or they in fact did not
437 know of such sale within six months after it was made, and provided
438 such property was by law liable to be sold to satisfy such tax. The fact
439 that the collector may have charged or received illegal fees upon such
440 sale shall not impair the sale's validity. If the person contesting such
441 fees shows that illegal fees were charged by the collector, the
442 municipality shall refund such illegal fees together with legal interest
443 from the date of their payment in accordance with section 12-129.

444 (b) At any time after taking title, the purchaser may petition the
445 Superior Court for the judicial district in which the property is located
446 for summary confirmation of the validity of the sale, which petition
447 shall include certified copies of the tax collector's affidavit identified in

448 subsection (a) of this section and the collector's deed identified in
449 subsection (a) of section 12-158, as amended by this act. The court shall
450 forthwith issue an order to show cause why such a judgment should
451 not be entered, which order the purchaser shall serve upon the
452 taxpayer and each mortgagee, lienholder, and other encumbrancers of
453 record whose interest was choate and affected by the sale in a manner
454 most reasonably calculated to give notice to the same, as determined
455 by such court. The municipality shall not be a party to such action
456 without its consent. A hearing shall be held on such order not later
457 than forty-five days after its issuance or the first court day thereafter.
458 Except upon proof of fraud by clear and convincing evidence, the court
459 shall enter judgment quieting title in favor of the purchaser, unless the
460 court finds that: (1) The limitation period in section 12-159b, as
461 amended by this act, has not yet expired, and (2) an act done or
462 omitted relative to the sale would have entitled the taxpayer or
463 mortgagee, lienholder, or other encumbrancer to enjoin the sale under
464 subsection (a) of this section. The purchaser may file the judgment in
465 the land records of the town in which the property is located, which
466 recording shall be deemed conclusive as to the deed's validity. Any
467 judgment other than one quieting title in favor of the purchaser shall
468 include an award to the purchaser of all relief provided in section 12-
469 159a and, as the court deems equitable, disbursal of any funds
470 deposited with the court in accordance with section 12-157, as
471 amended by this act.

472 Sec. 8. Section 12-159b of the general statutes is repealed and the
473 following is substituted in lieu thereof (*Effective October 1, 2015, and*
474 *applicable to assessment years commencing on or after October 1, 2015*):

475 No action alleging the invalidity of a collector's deed, substantially,
476 in the form provided in section 12-158, on any grounds other than
477 fraud, shall be brought by any person except within one year from the
478 date the collector's deed was recorded. [or from the date of the sale,
479 whichever is longer.]

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2015</i>	12-144b
Sec. 2	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	12-146
Sec. 3	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	12-146a
Sec. 4	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	12-155(b)
Sec. 5	<i>October 1, 2015</i>	12-157
Sec. 6	<i>October 1, 2015</i>	12-158(a)
Sec. 7	<i>October 1, 2015</i>	12-159
Sec. 8	<i>October 1, 2015, and applicable to assessment years commencing on or after October 1, 2015</i>	12-159b

Statement of Purpose:

To amend the municipal tax collection statutes.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. ROJAS, 9th Dist.; REP. MILLER, 36th Dist.

H.B. 6571